

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

TUESDAY, THE 11TH DAY OF APRIL 2023 / 21ST CHAITHRA, 1945

RP NO. 352 OF 2023

AGAINST THE INTERIM ORDER DATED 24.02.2023 OF THIS HON'BLE COURT IN WP(C)

6495/2023

REVIEW PETITIONER/PETITIONER:

- 1 TECHNOLINE SYSTEMS AND SERVICES
37/597B, ML 8TH CROSS ROAD, MUTTATHIL LANE, KADAVANTHRA,
KOCHI. REPRESENTED BY ITS MANAGING PARTNER RAKESH JOSEPH,
PIN - 682020
BY ADVS.
RAHUL A.
S.ANIL KUMAR (TRIVANDRUM)
SABU C.J
APARNA ANIL

RESPONDENTS:

- 1 THE ASST. STATE TAX OFFICER
SQUAD NO.4, STATE GOODS AND SERVICES TAX DEPARTMENT,
ERNAKULAM AT EDAPPALLY, KOCHI., PIN - 682024
- 2 THE STATE TAX OFFICER
SQUAD NO. IV, STATE GOODS AND SERVICES TAX DEPARTMENT,
ERNAKULAM AT EDAPPALLY, KOCHI., PIN - 682024
- 3 THE JOINT COMMISSIONER (APPEALS)
STATE GOODS AND SERVICES TAX DEPARTMENT, THEVARA, KOCHI.,
PIN - 682015
SMT. RASHMITA R. CHANDRAN, GOVERNMENT PLEADER

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 11.04.2023,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

T.R. RAVI, J.

R.P. No.352 of 2023
in W.P.(C.) No.6495 of 2023

Dated this the 11th day of April, 2023

ORDER

The review petition has been filed since this Court has in the interim order dated 24.02.2023 directed the petitioner to remit 20% of the disputed demand within one month as a condition for granting stay. There is an apparent mistake in the above direction, since what is intended was only that conditions in Section 112(8)(b) of the CGST Act, 2007 be satisfied, which only requires a payment of sum equivalent to 20% of the remaining amount of tax in dispute in addition to amount paid under sub-section 6 of Section 117.

The order requires to be recalled. The review petition is hence allowed and the order dated 24.02.2023 is recalled.

Sd/-

T.R.RAVI

JUDGE

PETITIONER'S EXHIBITS:NIL

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A. TO JUDGE